

February 8, 2010

Executive and Legislative Nominations Committee
State Capitol
Hartford, CT 06106

Dear Committee Members,

Please accept this letter of recommendation on behalf of Richard Nicholson, a candidate for the position of Commissioner of the Connecticut Department of Revenue Services.

My name is Harley Duncan. From 1988-2008, I served as Executive Director of the Federation of Tax Administrators (FTA), an association representing the tax administration agencies of the 50 states, D.C., and New York City. In that role, I had the opportunity to observe and work with Rich throughout much of his career in the Department of Revenue Services, particularly on issues of multistate taxation. For example, Rich served as the primary representative for Connecticut in efforts to develop a uniform apportionment formula for multistate financial institutions and to devise a more simplified and uniform approach to the taxation of nonresident professional athletes. In addition, FTA and its affiliate regional organization the Northeastern States Tax Officials Association regularly called upon Rich for presentations on current issues and Connecticut developments at various conference and meetings.

In these and other experiences, I always found Rich to have an in-depth and clear understanding of the tax issues involved. More importantly, Rich demonstrated the ability to understand the position of all parties to an issue and to offer creative approaches toward resolution. Finally, it has been my observation that Rich's peers in other tax administration agencies across the country regularly look to him for his expertise and counsel.

In short, I think Rich's experience, expertise and abilities will serve the State of Connecticut well in the position of Commissioner of Revenue Services. Please do not hesitate to contact me if you have questions or require further information.

Sincerely,



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